

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Eminence Community School Corp (5910)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$459,646	\$551,882	\$605,935	32%	10%
	11300 High School	\$498,138	\$954,010	\$954,521	92%	0%
	11590 Other Vocational Education Programs	\$0	\$19,037	\$32,756	n/a	72%
	11910 Competency Testing	\$1,791	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$29,585	\$9,431	\$9,250	-69%	-2%
	12350 Homebound	\$0	\$1,827	\$857	n/a	-53%
	12610 Learning Disability - Full Time	\$19,435	\$46,462	\$36,762	89%	-21%
	12620 Learning Disability - All Others	\$40,067	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$0	\$0	\$963	n/a	n/a
	13600 Special Interest Programs	\$0	\$32	\$0	n/a	-100%
	14100 Elementary	\$5,100	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$551	\$0	\$0	-100%	n/a
	14300 High School	\$6,277	-\$4,350	\$0	-100%	n/a
	16100 Remediation Testing	-\$8,100	\$0	\$6,910	n/a	n/a
	16200 Preventive Remediation	-\$4,950	\$0	\$0	n/a	n/a
	21520 Speech Pathology Services	\$13,920	\$0	\$479	-97%	n/a
	22220 School Library	\$43,614	\$4,379	\$5,942	-86%	36%
	22230 Audiovisual	\$4,598	\$985	\$867	-81%	-12%
	22250 Computer Assisted Instruction Services	\$0	\$0	\$15,167	n/a	n/a
	24100 Office of the Principal Services	\$129,472	\$177,098	\$177,175	37%	0%
	25820 Textbooks and Repairs	\$40,898	\$66,275	\$36,409	-11%	-45%
	25870 Materials and Supplies	\$0	\$7,151	\$21,958	n/a	207%
	26497 Teachers Retirement Fund	\$62,197	\$132,656	\$135,056	117%	2%
	41100 Transfer Tuition	\$0	\$3,183	\$2,324	n/a	-27%
	41300 Area Vocational Schools	\$103,753	\$126,405	\$151,582	46%	20%
	41400 Joint Services and Supply	\$133,074	\$207,198	\$221,622	67%	7%
<b>Student Academic Achievement Total</b>		<b>\$1,579,065</b>	<b>\$2,303,661</b>	<b>\$2,416,537</b>	<b>53%</b>	<b>5%</b>
<b>Student Instructional Support</b>						
	21220 Counseling Services	\$34,308	\$310	\$85	-100%	-73%
	21340 Nurse Services	\$14,311	\$22,048	\$25,807	80%	17%
	21420 Psychological Testing	\$2,175	\$2,683	\$0	-100%	-100%
	22120 Instruction & Curriculum Development	\$5,193	\$21,123	\$16,150	211%	-24%
	22130 Instructional Staff Training Services	\$0	\$0	\$330	n/a	n/a
	23110 Service Area Direction	\$3,384	\$6,380	\$5,300	57%	-17%
	23190 Other Governing Body Services	\$75	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$35,185	\$160,559	\$161,189	358%	0%
	23220 Community Relations	\$0	\$1,119	\$469	n/a	-58%
	23290 Other Executive Administrative Services	\$565	\$0	\$0	-100%	n/a
	26440 Inservice Training (Non-Instructional)	\$2,500	\$82	\$0	-100%	-100%

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	26710 Technology Support and Maintenance	\$0	\$0	\$1,741	n/a	n/a
<b>Student Instructional Support Total</b>		<b>\$97,695</b>	<b>\$214,304</b>	<b>\$211,071</b>	<b>116%</b>	<b>-2%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$9,984	\$15,730	\$9,021	-10%	-43%
	23160 Promotion Expenses	\$1,755	\$366	\$1,514	-14%	314%
	25291 Refund of Revenue	\$0	\$6	\$28	n/a	335%
	25292 Petty Cash	\$0	\$225	\$225	n/a	0%
	25293 Printed Forms	\$0	\$0	\$0	n/a	n/a
	25295 Bank Service Charge	\$130	\$894	\$726	457%	-19%
	25296 Cash Change	\$25	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$0	\$66,490	\$84,006	n/a	26%
	25420 Maintenance of Buildings	\$183,690	\$319,692	\$338,893	84%	6%
	25430 Maintenance of Grounds	\$940	\$8,555	\$8,348	> 500%	-2%
	25440 Maintenance of Equipment	\$40,166	\$20,535	\$25,932	-35%	26%
	25460 Security Services	\$200	\$0	\$1,250	> 500%	n/a
	25470 Insurance (other than buses)	\$16,044	\$46,599	\$53,440	233%	15%
	25510 Service Area Direction	\$57,379	\$0	\$117	-100%	n/a
	25520 Vehicle Operation	\$19,256	\$54,615	\$53,380	177%	-2%
	25540 Vehicle Servicing and Maintenance	\$23,670	\$26,256	\$28,189	19%	7%
	25550 Purchase of School Buses	\$0	\$0	\$153,033	n/a	n/a
	25560 Insurance on Buses	\$3,273	\$8,454	\$5,740	75%	-32%
	25580 Contracted Transportation Services	\$189,167	\$249,160	\$237,498	26%	-5%
	25590 Other Pupil Transportation Services	\$1,231	\$7,319	\$5,907	380%	-19%
	25610 Service Area Direction	\$56,834	\$60,500	\$61,144	8%	1%
	25620 Food Preparation and Dispensing	\$45	\$0	\$531	> 500%	n/a
	25640 Food Purchases	\$64,735	\$101,909	\$106,924	65%	5%
	25690 Other Food Services	\$6,301	\$3,438	\$1,718	-73%	-50%
	26495 Official Bonds	\$350	\$436	\$445	27%	2%
	32000 Community Recreation	\$4,472	\$4,418	\$6,367	42%	44%
	34000 Athletic Coaches	\$22,125	\$17,938	\$17,720	-20%	-1%
	52200 Temporary Loans, INTEREST ON DEBT	\$114,965	\$6,613	\$500	-100%	-92%
<b>Overhead and Operational Total</b>		<b>\$816,736</b>	<b>\$1,020,147</b>	<b>\$1,202,593</b>	<b>47%</b>	<b>18%</b>
<b>Nonoperational</b>						
	25330 Professional Services	\$5,022	\$12,678	\$27,183	441%	114%
	25350 Building Acquisition/Construction/Improvement	\$71,151	\$689	\$26,085	-63%	> 500%
	25351 Building Acquisition/Construction/Improvement	\$0	\$3,502	\$7,906	n/a	126%
	25352 Energy Savings Contracts	\$0	\$70,559	\$59,581	n/a	-16%
	25355 Sports Facilities	\$0	\$0	\$6,503	n/a	n/a

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	25370 Purchase of Moveable Equipment	\$58	\$0	\$5,880	> 500%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$57,538	\$87,873	\$30,545	-47%	-65%
	25390 Other Facilities Acquisition & Construction	\$15,754	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$10,000	\$66,828	\$70,204	> 500%	5%
	52100 Bonds, INTEREST ON DEBT	\$4,500	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$0	\$433,000	\$461,500	n/a	7%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$96,384	\$57,071	\$56,928	-41%	0%
	54300 Civic Aid Bond Obligations, ADVANCEMENTS & OBL	\$0	\$0	\$2,820	n/a	n/a
	59100 Bond Registrars Fee	\$101	\$0	\$0	-100%	n/a
<b>Nonoperational Total</b>		<b>\$260,507</b>	<b>\$732,200</b>	<b>\$755,135</b>	<b>190%</b>	<b>3%</b>
<b>prorated</b>						
	26491 PERF	\$10,379	\$51,775	\$53,682	417%	4%
	26492 Social Security	\$117,615	\$154,961	\$162,385	38%	5%
	26493 Workmen's Compensation	\$2,522	\$8,309	\$394	-84%	-95%
	26494 Group Insurance	\$184,403	\$295,980	\$288,516	56%	-3%
	26496 Unemployment Compensation	\$0	\$1,800	\$13,794	n/a	> 500%
	26498 Severance/Early Retirement Pay	\$0	\$14,137	\$104,776	n/a	> 500%
<b>prorated Total</b>		<b>\$314,919</b>	<b>\$526,961</b>	<b>\$623,546</b>	<b>98%</b>	<b>18%</b>
<b>Not Categorized</b>						
	59000 Other Debt Services	\$0	\$0	\$4,334	n/a	n/a
<b>Not Categorized Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$4,334</b>	<b>n/a</b>	<b>n/a</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$1,838,197	\$2,724,359	\$2,930,528	59%	8%	59.9%	56.8%	56.2%
Student Instructional Support	\$114,363	\$255,967	\$253,023	121%	-1%	3.7%	5.3%	4.9%
Overhead and Operational	\$855,856	\$1,084,747	\$1,270,198	48%	17%	27.9%	22.6%	24.4%
Nonoperational	\$260,507	\$732,200	\$755,135	190%	3%	8.5%	15.3%	14.5%
Not Categorized	\$0	\$0	\$4,334					
<b>Grand Total</b>	<b>\$3,068,923</b>	<b>\$4,797,273</b>	<b>\$5,213,217</b>	<b>70%</b>	<b>9%</b>			

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>63.6%</b>	<b>62.1%</b>	<b>61.1%</b>